

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Nicholas Pritzker
DOCKET NO.: 03-29237.001-R-1
PARCEL NO.: 17-03-100-011-0000
TOWNSHIP: North Chicago

The parties of record before the Property Tax Appeal Board are Nicholas Pritzker, the appellant, by attorney James E. Doherty of Thomas M. Tully and Associates, Chicago, and the Cook County Board of Review.

The subject property consists of a 108-year-old, two-story style single-family dwelling of masonry construction containing 7,884 square feet of living area and located in North Township, Cook County. Amenities include three full baths, one half-bath, a basement, three fireplaces, and a two-car garage.

The appellant, through counsel, submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellant offered a spreadsheet detailing seven suggested comparable properties located within two blocks of the subject, four of which are on the same street as the subject. These properties consist of two-story or three-story style single-family dwellings of masonry construction from 79 to 120 years old. The comparable dwellings contain from four to ten full baths and multiple half-baths; most have basements, air conditioning and garages. The comparables range in size from 6,560 to 13,140 square feet of living area and have improvement assessments ranging from \$16.38 to \$28.54 per square foot of living area. A copy of the subject's 2003 board of review final decision was also included. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final improvement assessment of \$232,093, or \$29.44 per square foot of living area, was

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction in the assessment of the property as established by the Cook County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	70,400
IMPR.:	\$	160,000
TOTAL:	\$	230,400

Subject only to the State multiplier as applicable.

disclosed. In support of the subject's assessment, the board of review offered property characteristic sheets and a spreadsheet detailing three suggested comparable properties located within three blocks of the subject, two of which are on the same street as the subject. The comparables consist of 114 or 115 year old, two-story style single-family dwellings of masonry construction. The comparables contain from three to five full baths, and basements fireplaces; two have additional half-baths and air conditioning. These properties range in size from 3,283 to 4,290 square feet of living area and have improvement assessments ranging from \$29.45 to \$33.19 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject property's assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The appellant's argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Property Tax Appeal Board finds the appellant has overcome this burden.

The Property Tax Appeal Board finds that the parties submitted ten properties as comparable to the subject. The Board places diminished weight on the board of review's comparables. The board's properties are substantially smaller in size or from 3,594 to 4,601 square feet of living area smaller when compared to the subject. The Board also places diminished weight on the appellant's comparables numbered one, three, five and six. These properties are considerably larger in size or from 3,846 to 5,256 square feet of living area larger when compared to the subject. Further, the Board finds that the appellant's remaining three properties, comparables numbered two, four and seven are the most similar to the subject in the record. However, while somewhat similar in size to the subject, the improvements found the most similar have superior amenities when compared to the subject. The properties found the most similar have improvement assessments ranging from \$17.51 to \$28.54 per square foot of living area. The subject's per square foot improvement assessment of \$29.44 is above the range established by the properties found the most similar. After considering adjustments and the differences, particularly in size and amenities, in the properties found the most similar when compared to the subject property, the Board finds the subject's per square foot

improvement assessment is not supported by the properties contained in the record.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has adequately demonstrated that the subject dwelling was inequitably assessed by clear and convincing evidence and a reduction is warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member

Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: April 1, 2008



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing

complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.